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## BEFORE THE ARIZONA CORPORATION COMMISSION

KRISTIN K. MAYES  
Chairman

GARY PIERCE  
Commissioner

PAUL NEWMAN  
Commissioner

SANDRA D. KENNEDY  
Commissioner

BOB STUMP  
Commissioner

Arizona Corporation Commission

DOCKETED

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IN THE MATTER OF THE APPLICATION  
OF ARIZONA AMERICAN WATER  
COMPANY, AN ARIZONA  
CORPORATION, FOR AUTHORITY TO  
IMPLEMENT ITS ARSENIC COST  
RECOVERY MECHANISM STEP-TWO  
FOR ITS AGUA FRIA WATER DISTRICT

DOCKET NOS. W-01303A-05-0280  
WS-01303A-02-0867  
WS-01303A-02-0869  
WS-01303A-02-0870

DECISION NO. 71192ORDER

Open Meeting  
June 23 and 24, 2009  
Phoenix, Arizona

BY THE COMMISSION:

FINDINGS OF FACTIntroduction

1. Pursuant to Decision Nos. 67093, 67593, 68310, and 68825, Arizona-American Company ("Arizona-American", "Company", or "AAW") filed an application on October 10, 2008, with the Arizona Corporation Commission ("Commission") requesting authorization to implement Step-Two of the Arsenic Cost Recovery Mechanism ("ACRM") for its Agua Fria Water District.

2. The Commission established the ACRM to aid the Company in its efforts to comply with the United States Environmental Protection Agency's ("EPA") new arsenic maximum contaminant level of 10 particles per billion ("ppb") which went into effect on January 23, 2006.

The EPA reduced the drinking water standard for arsenic from 50 ppb to 10 ppb. The ACRM aid

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1 is effectuated through collection of a monthly arsenic surcharge that includes both fixed and  
2 volumetric charges.

3 3. Pursuant to Decision No. 68310, AAW's Step-Two ACRM filing includes the  
4 schedules the Commission requires as a condition for approval to implement an ACRM.

5 **Company's Current Application**

6 4. AAW's Step-Two ACRM application, as filed, seeks to recover eligible arsenic  
7 related O&M costs, depreciation expense, income taxes and updated values of arsenic related net  
8 plant. The Company's present application proposes to supplement the existing Step-One ACRM  
9 surcharge (\$1.37 monthly customer charge for 5/8-inch meter customers<sup>1</sup> and \$0.1598 per  
10 thousand gallons commodity rate) with two components, a permanent Step-Two surcharge with a  
11 \$1,218,037 annual revenue requirement and a temporary Step-Two ACRM surcharge with a  
12 \$683,036 revenue requirement. The permanent component of the Step-Two surcharge would  
13 increase the monthly minimum customer surcharge for a customer with a 5/8-inch meter by \$1.24  
14 from \$1.37 to \$2.61 and would increase the surcharge commodity rate per thousand gallons by  
15 \$0.1102 from \$0.1598 to \$0.2700. The permanent portion of the Step-Two surcharge would  
16 increase the average customer bill (with usage of 10,190 gallons on a 5/8-inch meter) over the  
17 Step-One level by \$2.36 (7.8 percent) from \$30.35 to \$32.71 and over the base rate level by \$5.36  
18 (19.6 percent) from \$27.35 to \$32.71. The permanent Step-Two surcharge will remain in effect  
19 until new rates are authorized in AAW's pending rate cases (Docket Nos. W-01303A-08-0227 and  
20 SW-01303A-08-0227).

21 5. The temporary portion of the Step-Two surcharge provides for recovery of deferred  
22 O&M expenses and expires 12 months after implementation. The temporary component of the  
23 Company's proposed Step-Two ACRM surcharge would add \$0.70 to the monthly customer  
24 surcharge for 5/8-inch meter customers and \$0.0618 per thousand gallons to the surcharge  
25 commodity rate. Supplementing the Step-One surcharge with the combined permanent and  
26 temporary Step-Two ACRM surcharge components would result in a \$3.31 (\$2.61 + \$0.70) total

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28 <sup>1</sup> The monthly customer charge increases for larger meters.

1 monthly customer surcharge and a \$0.3318 ( $\$0.2700 + \$0.0618$ ) surcharge commodity rate per  
2 thousand gallons. Supplementing the Step-One surcharge with the combined permanent and  
3 temporary portions of the Step-Two surcharge would increase the average customer bill (with  
4 usage of 10,190 gallons on a 5/8-inch meter) over the Step-One level by \$3.69 (12.2 percent) from  
5 \$30.35 to \$34.04 and over the base rate level by \$6.69 (24.5 percent) from \$27.35 to \$34.04.

6         6. On May 6, 2009, the Company provided revised customer billing determinants to  
7 Staff. The revised billing determinants represent an increase in customers from those in the filing;  
8 thus, the surcharge rates that support the ACRM revenue requirement are lower than those in the  
9 Company's initial filing. Using the revised billing determinants, the Company's requested Step-  
10 Two ACRM revenue requirement and supplementing the Step-One ACRM surcharge (\$1.37  
11 monthly customer surcharge for 5/8-inch meter customers<sup>2</sup> and \$0.1598 per thousand gallons  
12 surcharge commodity rate) with two components, a permanent Step-Two surcharge and a  
13 temporary Step-Two ACRM surcharge, the permanent component of the Step-Two surcharge  
14 would increase the monthly minimum customer surcharge for a customer with a 5/8-inch meter by  
15 \$0.98 from \$1.37 to \$2.35 and would increase the surcharge commodity rate per thousand gallons  
16 by \$0.1102 from \$0.1598 to \$0.2700. The permanent portion of the Step-Two surcharge would  
17 increase the average customer bill (with usage of 10,190 gallons on a 5/8-inch meter) over the  
18 Step-One level by \$2.10 (6.9 percent) from \$30.35 to \$32.45 and over the base rate level by \$5.10  
19 (18.6 percent) from \$27.35 to \$32.45.

20         7. Using the revised billing determinants, the temporary component of the Company's  
21 proposed Step-Two ACRM surcharge would add \$0.55 to the monthly customer charge for 5/8-  
22 inch meter customers and \$0.0618 per thousand gallons to the surcharge commodity rate.  
23 Supplementing the Step-One surcharge with the combined permanent and temporary Step-Two  
24 ACRM surcharge components would result in a \$2.90 ( $\$2.35 + \$0.55$ ) monthly customer  
25 surcharge and a \$0.3318 ( $\$0.2700 + \$0.0618$ ) commodity surcharge rate per thousand gallons.  
26 Supplementing the Step-One surcharge with the combined permanent and temporary portions of

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28 <sup>2</sup> The monthly customer charge increases for larger meters.

the Step-Two surcharge would increase the average customer bill (with usage of 10,190 gallons on a 5/8-inch meter) over the Step-One level by \$3.28 (10.8 percent) from \$30.35 to \$33.63 and over the base rate level by \$6.28 (23.0 percent) from \$27.35 to \$33.63.

**Authorization for an Arsenic Cost Recovery Mechanism (Decision No. 68310)**

8. Decision No. 68310 contained the following conditions for approval of an ACRM surcharge:

- a. Arizona-American shall comply with all requirements discussed in this Order as a condition of approval of the Arsenic Cost Recovery Mechanism.
- b. Arizona-American shall file a plan with Docket Control by December 31, 2005, that describes how the Company expects to attain and maintain a capital structure (equity, long-term debt, and short-term debt) with equity representing between 40 and 60 percent of total capital.
- c. Arizona-American shall file, by April 1 of each year subsequent to any year in which it collects surcharges under an ACRM, a report with the Utilities Division Director showing the Company's ending capital structure by month for the prior year.
- d. Arizona-American shall modify the rate base calculation for the Havasu Water District to explicitly show a deduction for Arsenic Impact Fee collections.
- e. That as part of the Earnings Test schedule filed in support of the ACRM, Arizona-American shall incorporate adjustments conforming to Decision No. 67093.
- f. Arizona-American shall file the schedules discussed in its application, as modified by Staff's recommendations herein. Microsoft Excel or compatible electronic versions of the filings and all work papers should be filed concurrently with all ACRM filings.
- g. Arizona-American shall file permanent rate applications for its Sun City West, Agua Fria, and Havasu districts by no later than April 30, 2008, based on a 2007 test year.
- h. For the Havasu District, Arizona-American shall file with Docket Control by January 31st of each year, an annual calendar year status report, until the Arsenic Impact Fee ("AIF") Tariff is no longer in effect. The status report shall contain a list of all customers that have paid the AIF, the amount each customer has paid, the amount of money spent from the AIF, and a list of all facilities that have been installed with funds from the AIF Tariff.
- i. Arizona-American shall file the schedules and information described above, as well as any additional relevant data requested by Staff, as part of any request for an Arsenic Cost Recovery Mechanism step increase.
- j. The Commission is concerned about the impact on the bills of customers served by the Havasu system from the implementation of the ACRM. Consequently, we direct Staff

1 and the Company to open a new proceeding to examine other forms of mitigation of the  
2 ACRM for the Havasu system, including the use of hook-up fees for adjacent systems.

3 **Authorization for a Step-One Arsenic Cost Recovery Mechanism (Decision No. 68825)**

4 9. Decision No. 68825 granted approval of a surcharge under Step-One of the  
5 provisions of the ACRM established in Decision No. 68310. It did not place any additional  
6 conditions to those specified in Decision No. 68310 for implementation of a surcharge.

7 **Residential Utility Consumer Office ("RUCO") Analysis**

8 10. On December 30, 2008, RUCO filed its report on its audit of AAW's Agua Fria  
9 Water District Step-Two ACRM surcharge request. RUCO took no exception to the Company's  
10 filing stating that the ACRM Step-Two surcharges should be approved as filed.

11 **Staff Analysis**

12 **Filing Requirements**

13 11. Decision No. 68310<sup>3</sup> requires AAW to file ten ACRM schedules as follows:  
14 balance sheet, income statement, earnings test, rate review, arsenic revenue requirement, surcharge  
15 calculation, adjusted rate base schedule, construction work in progress ledger, four-factor  
16 allocation and typical bill analysis. The Company's ACRM Step-Two filing includes the  
17 following ten schedules:

- 18 a. Balance Sheet – a balance sheet for its Agua Fria Water District which is the most  
19 current balance sheet at the time of the filing - August 31, 2008.
- 20 b. Income Statement – a most current income statement for its Agua Fria Water District –  
21 12 month period ending August 31, 2008.
- 22 c. Earnings Test – an "Earnings Test" calculation verifying that the proposed ACRM  
23 surcharge revenue would not result in excess earnings in the Agua Fria Water District
- 24 d. Rate Review – a rate review for the Agua Fria Water District based on the 12 months  
25 ending August 31, 2008, reflecting adjustments conforming to Decision No. 67093.
- 26 e. Arsenic Revenue Requirement Calculation – an Agua Fria Water District arsenic  
27 revenue requirement calculation for Step-Two.
- 28 ...

<sup>3</sup> Decision No. 68310, page 8, lines 4-7.

- 1 f. Surcharge Calculation – a detailed surcharge calculation presenting the monthly  
2 minimum charges by meter size and customer class and the commodity rate per  
3 thousand gallons for all customers in the Agua Fria Water District.
- 4 g. Rate Base – a schedule presenting the elements of rate base at August 31, 2008, and  
5 showing the effects of the arsenic plant investment for the Agua Fria Water District.
- 6 h. Construction Work In Progress (“CWIP”) Ledger – a ledger showing the arsenic  
7 construction work in progress accounts for the Agua Fria Water District.
- 8 i. Four factor allocation schedule – a schedule showing the components of the four factor  
9 allocation attributable to each of the water districts within AAW.
- 10 j. Typical Bill Analysis – ACRM Step-Two – a separate typical bill analysis showing the  
11 effects on residential customers at the average residential usage for the Agua Fria  
12 Water District.

### 11 Staff Findings

12 12. Staff performed an examination of AAW’s Step-Two ACRM surcharge filing for  
13 the Agua Fria Water District and concludes that it conforms to the requirements specified in  
14 Decision Nos. 68310 and 67093.

15 13. Staff found that AAW’s filing included the required schedules. The ACRM  
16 schedules, as filed, provide for the calculation of a surcharge based on financial records and an  
17 Earnings Test Schedule that limit the ACRM surcharge revenue to an amount that would not result  
18 in a rate of return for the Agua Fria Water District that would exceed that authorized in Decision  
19 No. 67093.

20 14. Staff found no deficiencies related to the Company’s ACRM filing.

21 15. Staff concludes that the filed schedules provide for the calculation of a surcharge  
22 based on financial records and an Earnings Test Schedule to limit the ACRM Step-Two revenue to  
23 an amount that would not result in a rate of return exceeding the rate authorized in Decision  
24 No. 67093.

25 16. Staff performed a field inspection and verified that the Agua Fria Water District’s  
26 arsenic treatment facilities related to the Step-Two ACRM surcharge request are in service and  
27 providing water that meets the new arsenic standard. However, Staff determined that the arsenic  
28 ...

1 treatment facilities included excess capacity of 25 percent. Staff estimates the value of this excess  
2 capacity at \$126,352. Staff adjusted for the overcapacity in Schedule GWB-1.

3 17. Staff reviewed the Construction Work in Progress ("CWIP") ledger submitted by  
4 the Company in support of its Step-Two ACRM filing and compared this ledger with the CWIP  
5 ledger submitted by the Company in its Step-One filing. Staff determined that some plant items  
6 valued at \$735,129 were duplicates. Staff removed the duplicate plant and as shown in Schedule  
7 GWB-1.

8 18. Staff reviewed the AAW's rate base schedule and notes that there is a clerical error  
9 whereby the accumulated depreciation for arsenic related plant is not carried to column [F] on  
10 Schedule ACRM-7, page 13 of 20. Further, AAW adjusted its Contributions in Aid of  
11 Construction ("CIAC") for CIAC associated with construction work in progress ("CWIP"). Staff  
12 disagrees with this adjustment to the CIAC balance and has corrected the error and reinstated the  
13 CIAC to its actual balance as shown in the attached Schedule GWB-1. These two adjustments do  
14 not impact the calculation of ACRM surcharge rates in this proceeding.

15 19. Staff recalculated the Step-Two ACRM surcharge revenue requirement to reflect  
16 the effects of its adjustments to remove overcapacity of the arsenic treatment facilities and removal  
17 of the duplicate plant items. As shown in the attached Schedule GWB-2, Staff calculated  
18 \$2,286,519 and \$683,036, respectively, for the permanent (line 18) and temporary (line 10)  
19 components of the Step-Two ACRM surcharge revenue requirement. Staff's Step-Two revenue  
20 requirement of \$2,286,519 is \$1,109,546 more than the \$1,176,973 in the Company's Step-One  
21 filing approved in Decision No. 68825. These amounts (\$1,109,546 and \$683,036) compare with  
22 AAW's permanent and temporary Step-Two ACRM surcharge revenue requirement components  
23 of \$1,218,037 and \$683,036, respectively.

24 20. Staff recalculated the base Step-Two ACRM minimum charge and the commodity  
25 components used to design the surcharge rates for the various meter sizes and customer classes for  
26 the permanent and temporary revenue requirements as shown in the attached Schedule GWB-3.

27 21. Using the revised billing determinants provided by AAW, Staff calculated and  
28 recommends the permanent and temporary Step-Two ACRM monthly customer surcharges as

presented in ACRM Schedule GWB-4 and the commodity rate surcharges as presented in ACRM Schedule GWB-5.

22. Staff recommends replacement of the Step-One ACRM surcharge (\$1.37 monthly customer charge for 5/8-inch meter customers<sup>4</sup> and \$0.1598 per thousand gallons commodity rate) with two components consisting of a permanent Step-Two ACRM surcharge and a temporary Step-Two ACRM surcharge. The permanent portion of Staff's recommended Step-Two ACRM surcharge would increase the monthly minimum customer surcharge for a customer with a 5/8-inch meter by \$0.47 from \$1.37 to \$1.84 and would increase the surcharge commodity rate per thousand gallons by \$0.0471 from \$0.1598 to \$0.2069. The permanent portion of Staff's recommended Step-Two ACRM surcharge would increase the average customer bill (with usage of 10,190 gallons on a 5/8-inch meter) over the Step-One level by \$0.95 (3.14 percent) from \$30.35 to \$31.30 and would increase the average bill over the base rate level by \$3.95 (14.44 percent) from \$27.35 to \$31.30.

23. The temporary portion of the Step-Two surcharge provides for recovery of deferred O&M expenses and expires 12 months after implementation. The temporary portion of Staff's recommended Step-Two ACRM surcharge would add \$0.55 to the monthly customer surcharge for 5/8-inch meter customers and \$0.0618 per thousand gallons to the surcharge commodity rate. The combined permanent and temporary Step-Two ACRM surcharge would result in a \$2.39 (\$1.84 + \$0.55) monthly customer surcharge and a \$0.2687 (\$0.2069 + \$0.0618) surcharge commodity rate per thousand gallons. The combined permanent and temporary portions of the Step-Two surcharge would increase the average customer bill (with usage of 10,190 gallons on a 5/8-inch meter) over the Step-One level by \$2.13 (7.02 percent) from \$30.35 to \$32.48 and over the base rate level by \$5.13 (18.76 percent) from \$27.35 to \$32.48.

24. Staff recommends that the permanent, or on-going component, of the Step-Two surcharge remain in effect until new rates are authorized in AAW's pending rate cases in Docket ...

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<sup>4</sup> The monthly customer charge increases for larger meters.



Nos. W-01303A-08-0227 and SW-01303A-08-0227 and that the temporary surcharge that provides for recovery of deferred O&M expenses expire 12 months after implementation.

### **Staff's Conclusions and Recommendations**

25. Staff concludes that the Company has duly filed an ACRM application as required by Decision Nos. 68310 and 67093.

26. Staff concludes that authorization of a permanent Step-Two ACRM surcharge that supplants the Step-One ACRM surcharge and that includes costs for the updated net arsenic related plant and associated depreciation expense as well as the costs for eligible arsenic related O&M costs, lease expense and income taxes to remain in effect until new rates are established in the pending rate case is appropriate.

27. Staff further concludes that authorization of a temporary Step-Two ACRM surcharge that provides recovery of deferred O&M expenses and ceases 12 months after implementation is appropriate.

28. Staff further concludes that AAW has already complied with the requirement to file a permanent rate application for its Agua Fria Water District no later than September 30, 2008.

29. Staff recommends approval of a permanent Step-Two ACRM surcharge, which supplants the previously approved Step-One ACRM surcharge, comprised of the monthly customer components presented in ACRM Schedule GWB-4 and the commodity rate components presented in ACRM Schedule GWB-5.

30. Staff further recommends that the Company file with the Commission an arsenic remedial surcharge tariff consistent with ACRM Schedules GWB-4 and GWB-5 that separately shows the permanent and temporary portions.

31. Staff further recommends that Arizona American Water Company notify its Agua Fria Water District customers of the arsenic cost recovery surcharge tariffs approved herein within 30 days of the effective date of the Commission Decision.

### **CONCLUSIONS OF LAW**

1. The Arizona-American Water Company is a public water service corporation within the meaning of Article XV of the Arizona Constitution and A.R.S. §§ 40-250 and 40-252.

2. The Commission has jurisdiction over the Company and of the subject matter of the application.

3. Approval of an arsenic cost recovery mechanism is consistent with the Commission's authority under the Arizona Constitution, Arizona ratemaking statutes, and applicable case law.

4. It is in the public interest to approve the Company's request for implementation of the Step-Two ACRM as discussed herein.

## ORDER

IT IS THEREFORE ORDERED that the application by Arizona-American Water Company's Agua Fria Water District for the implementation of Step-Two of its Arsenic Cost Recovery Mechanism is approved as discussed herein.

IT IS FURTHER ORDERED that the application by Arizona-American Water Company for its Agua Fria Water District for approval of Step-Two of its arsenic cost recovery mechanism surcharge tariff shall be in accordance with the permanent and temporary monthly minimum charges and commodity rates presented in ACRM Schedules GWB-4 and GWB-5.

IT IS FURTHER ORDERED that the permanent portion of the surcharge rates approved herein shall remain in effect until permanent rates are approved in Arizona-American Water Company's pending rate case.

IT IS FURTHER ORDERED that upon approval of the permanent Step-Two surcharge, the Step-One surcharge amounts are absorbed into the permanent Step-Two amount and the Step-One surcharge will cease.

IT IS FURTHER ORDERED that the recovery of deferred O&M expenses will cease after the 12-month recovery period.

IT IS FURTHER ORDERED that Arizona-American Water Company shall notify its Agua Fria Water District customers in a form acceptable to Staff, of the arsenic cost recovery surcharge tariff approved herein within 30 days of the effective date of this Decision.

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1 IT IS FURTHER ORDERED that Arizona-American Water Company shall file a tariff  
2 consistent with this Decision within 30 days of this Decision.

3 IT IS FURTHER ORDERED that this Decision shall become effective immediately.

4  
5 **BY THE ORDER OF THE ARIZONA CORPORATION COMMISSION**

6   
7 CHAIRMAN

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9 COMMISSIONER

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11 COMMISSIONER

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15 COMMISSIONER

16 IN WITNESS WHEREOF, I MICHAEL P. KEARNS, Interim  
17 Executive Director of the Arizona Corporation Commission,  
18 have hereunto, set my hand and caused the official seal of this  
19 Commission to be affixed at the Capitol, in the City of  
20 Phoenix, this 30th day of JUNE, 2009.

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22 MICHAEL P. KEARNS  
23 INTERIM EXECUTIVE DIRECTOR

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COMMISSIONER  
S. KENNEDY

DISSENT: \_\_\_\_\_

EGJ:GB:lhmvAM

1 SERVICE LIST FOR: Arizona-American Water Company  
2 DOCKET NOS. W-01303A-05-0280, et al.

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## Schedule GWB-1

Arizona-American Water Company  
 Agua Fria Water District  
 Docket No. W-01303A-05-0280, et.al.  
 12 Month Period Ending August, 2008  
 Rate Base

LINE NO.	[A] Per Decision 97093	[B] Arsenic Treatment Plant Increase	[C] Decision Plus Arsenic Treatment Plant	[D] Actual Balance Aug. 2008	[E] Step-Two Arsenic Treatment Plant Increase	[F] Staff Adjustments	[G] Actual Balance Plus Arsenic Trmt. Plant
1 Utility Plant							
2 Gross Utility Plant in Service	\$ 51,062,107		\$ 51,062,107	\$ 217,643,140			\$ 217,643,140
3 Accumulated Depreciation	(5,020,828)		(5,020,828)	(22,388,882)			(23,062,120)
4 Company Proposed Post Step 1 Incremental Arsenic Removal Facilities		4,388,749	4,388,749		4,388,749		
5a Remove Overcapacity (Note 1)						(126,352)	
5b Remove Double Count of Plant Previously Included In Step 1 Plant (Note 2)						(735,129)	
5c Staff Recommended Net Increase in Arsenic Plant from Step 1 to Step 2						(0)	3,507,268
6 Accumulated Depreciation of Arsenic Plant (Step 1)					(675,259)		(675,259)
7							
8 Net Utility Plant in Service	\$ 46,041,279	\$ 4,388,749	\$ 50,410,028	\$ 195,256,278	\$ 3,693,490	\$ (661,481)	\$ 197,413,028
9							
10 Deductions							
11 Advances in Aid of Construction							99,955,246
12 Imputed Regulatory Advances	27,385,370		27,385,370	27,385,370			27,385,370
13 Accum. Amortization of Regulatory AIAC				(26,629,166)			(26,629,166)
14 Contributions in Aid of Construction (Note 3)				36,392,845		467,037	36,859,882
15 Accum. Amortization of CIAC				(2,395,160)			(2,395,160)
16 Imputed Regulatory Contributions	1,973,438		1,973,438	1,973,438			1,973,438
17 Accum. Amortization of Regulatory CIAC				(1,248,168)			(1,248,168)
18							
19							
20 Customer Meter Deposits	17,289		17,289	20,230			20,230
21 Deferred Income Taxes & Investment Tax Credits				(3,226,596)			(3,226,596)
22							
23 Total Deductions	\$ 29,376,097	\$ -	\$ 29,376,097	\$ 132,228,039	\$ -	\$ 467,037	\$ 132,895,076
24							
25 Additions							
26 Unamortized Finance Charges							
27 Deferred Tax Assets							
28 Allowance for Working Capital							
29 Utility Plant Acquisition Adjustment							
30							
31 Total Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32							
33 Total Rate Base	\$ 16,665,182	\$ 4,388,749	\$ 21,033,931	\$ 63,028,239	\$ 3,693,490	\$ (1,326,518)	\$ 64,717,952
34							

Note 1: Staff adjustment to remove overcapacity of arsenic treatment plant (\$126,352), consistent with Staff position in pending case, W-01303A-08-0227

Note 2: Staff adjustment to remove \$735,129 of arsenic treatment plant from this filing, as these amounts represent amounts already recognized in the Step 1 Arsenic Plant.

Note 3: Company amounts reflect a \$467,037 downward adj. for CIAC associated with plant not-yet-in-service (i.e., CWIP). Staff's adjustment reinstates \$467,037 of CIAC.

Arizona American Water Company  
 Agua Fria Water District  
 Docket No. W-01303A-05-0280, et.al.  
 12 Month Period Ending August, 2008  
 Revenue Requirement

Line No.	[A]	[B]	[C]	[D]
1	Arsenic Plant Revenue Requirement:			
2	Step 1 Plant			
3	Staff Recommended Net Increase in Arsenic Plant from Step 1 to Step 2	\$ 8,558,191		
4	Gross Arsenic Plant in Service/Rate Base Step 2	\$ 3,507,268		
5	Accumulated Depreciation of Arsenic Plant Step 1 (Note 1)	\$ 12,065,459		
6	Net Arsenic Plant in Service/Rate Base Step 2	(675,259)		
7	Depreciation rate on Step 2 arsenic plant <sup>1</sup>	11,390,200		
8	Depreciation expense Step 2 (L4 * L7)	3.30%		
9	Depreciation expense net of tax savings <sup>2</sup>	397,704		
10	Recoverable O&M costs - Ongoing	244,196		
11	Recoverable O&M costs - Ongoing net of tax savings <sup>2</sup>	683,036		
12	Arsenic Operating Income Step 2 (L9 + L11)	419,394		
13	Rate of return	\$ (663,590)		
14	Required Rate of Return <sup>3</sup>	-5.83%		
15	Required Operating Income on Net Arsenic Plant in Service Step 2 (L4 * L14)	6.50%		
16	Operating Income Deficiency Step 2	740,363		
17	Gross revenue conversion factor <sup>3</sup>	1,403,953		
18	Revenue deficiency	1,628,663		
19		\$ 2,286,519		
20				
21				
22				
23				
24				
25				
26	Rates	Current	Staff Recommended	Combined
27	Minimum 5/8" Meter	ACRM Step 1	ACRM Step 2	Staff Recommended
28	Commodity Rate 0 to 4,000 gallons	Surcharge	Base Surcharge	Staff Two
29	Commodity Rate 4,001 to 15,000 gallons	1.37	\$ 1.84	ACRM Surcharge
30	Commodity Rate 15,001 gallons and over	\$ 0.1598	\$ 0.2069	\$ 2.39
31		0.1598	0.2069	\$ 11.47
32		0.1598	0.2069	\$ 1.6487
33				\$ 2.3287
34				\$ 2.7557
35				
36				
37				
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Note 1: Staff recommended accumulated depreciation on arsenic plant included in the Step 1 ACRM surcharge.

<sup>1</sup>This depreciation rate is derived from Step 2 worksheet "Step 2 Depr Rate" and reflects the depreciation expenses of specific utility plant accounts using authorized depreciation rates for those specific accounts, per Decision No. 67093

<sup>2</sup>38.5986 % tax rate per Decision No. 67093

<sup>3</sup>Decision No. 67093

Schedule GWS-3

Arizona American Water Company  
 Agua Fria Water District  
 Docket No. W-01303A-05-0280, et.al.  
 12 Month Period Ending August, 2008  
 Surcharge Calculation

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Revised Customers	Total Gallons Sold	Gallons Sold Per Cust.							
1	Aug. 2007 (Year 1)	34,765	143,41							
2	Aug. 2008 (Year 2)*	35,741	169,70							
3	Year 2 minus Year 1	976	26							
4	Percentage Change	2.81%	18.33%							
5	Avg Gallons (Col B Ln 1 + Col B Ln 2 + 2)	5,525,383								
6										
7	*Aug. 2008 (Year 2) Includes 8 for rounding.									
8										
9	As Revised by Company									
10		Average Customers at 31-Aug-08	Estimated Customers at 31-Aug-08	Estimated Average Customers	Minimum Multiplier	Equivalent Meters	Monthly Base	Base Total	Monthly Defered	Defered Total
11		29,214	30,034	29,624	1.0	28,824	\$ 1.84	\$ 654,704	\$ 0.55	\$ 196,676
12	Res. 5/8-inch	70	72	71	1.0	-	1.84	1,569	0.55	469
13	Res. 3/4-inch	-	-	-	1.0	-	1.84	-	0.55	-
14	Comm. 5/8-inch	-	-	-	1.0	-	1.84	-	0.55	-
15	Comm. 3/4-inch	-	-	-	1.0	-	1.84	-	0.55	-
16	1-inch	5,445	5,598	5,521	2.8	14,129	4.71	312,248	1.41	93,276
17	1.5-inch	377	388	382	5.3	2,045	9.85	45,185	2.94	13,901
18	2-inch	544	559	552	8.0	4,428	14.78	97,811	4.41	29,218
19	3-inch	81	83	82	15.7	1,289	28.91	28,492	8.84	8,511
20	4-inch	2	2	2	21.1	43	38.88	848	11.82	283
21	6-inch	2	2	2	40.7	83	74.84	1,824	22.39	545
22	8-inch	-	-	-	80.0	-	147.28	-	43.99	-
23	AZ Water 2-inch	1	1	1	0.0	-	-	-	-	-
24	Surprise (4 accts)	-	-	-	0.0	-	-	-	-	-
25	> 2 accts @ 6-inch	2	2	2	0.0	-	-	-	-	-
26	> 2 accts @ 8-inch	2	2	2	0.0	-	-	-	-	-
27	State Prison 4-inch	1	1	1	21.1	21	38.88	473	11.62	141
28	Total	35,741	36,744	36,243	21.1	51,730		\$ 1,143,260		\$ 341,518
29										
30										
31	Calculation of Surcharge									
32	Total costs to be recovered (Sch. 5 Col A Ln 18)	\$ 2,286,519								
33	Minimum Revenue (Col B Ln 32 + 2)			\$ 1,143,260						
34	Commodity Revenue (Col B Ln 32 + 2)			\$ 1,143,260						
35										
36	Monthly Increment Per Equivalent Meter									
37	Equivalent Meters (Col F Ln 28 x 12 Months)			620,763						
38	Minimum Surcharge (Col C Ln 32 + Ln 37)			\$ 1.84						
39										
40	Average Gallons (Col B Ln 5)									
41	Commodity Surcharge (Col D Ln 34 + Ln 41)			5,525,383						
42				\$ 0.2069						
43										
44										
45										
46	Calculation of Defered O&M Surcharge									
47	Total deferred O&M costs to be recovered (Sch. 5 Col A Ln 8)	\$ 683,036								
48	Monthly Minimum Revenue (Col B Ln 47 + 2)			\$ 341,518						
49	Commodity Revenue (Col B Ln 47 + 2)			\$ 341,518						
50										
51	Monthly Increment Per Equivalent Meter									
52	Equivalent Meters (Col F Ln 22 x 12 Months)			920,763						
53	Minimum Surcharge (Col C Ln 42 + Ln 46)			\$ 0.55						
54										
55	Average Gallons (Col B Ln 5)			5,525,383						
56	Commodity Surcharge (Col D Ln 48 + Ln 56)			\$ 0.0618						
57										
58										
59										
60										

ARIZONA AMERICAN WATER COMPANY  
DOCKET NO. W-01303A-05-0280  
AF ACRM STEP-TWO

**Monthly Customer Charges - Staff  
(ACRM STEP 2)**

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
			[A] + [C]	[F] - [B]	[B] * \$1.84	[B] * \$0.55	[F] + [G]	[A] + [F] + [G]	[A] + [F]
	Equivalent Meter	Step 1 Customer Charge Surcharge	Combined Base and Step 1 Customer Charge	Incremental Permanent Step 2 Customer Charge Surcharge	Permanent Step 2 Customer Charge Surcharge	Temporary Step 2 Customer Charge Surcharge	Combined Permanent and Temporary Surcharge	Combined Permanent & Temporary Base Customer Charges	Combined Permanent and Base Customer Charges
Meter Size	Size	Decision No. 68825	Customer Charge	Surcharge	Surcharge	Surcharge	Surcharge	Customer Charges	Customer Charges
Residential 5/8 & 3/4"	1.0	\$ 9.08	\$ 10.45	\$ 0.47	\$ 1.84	\$ 0.55	\$ 2.39	\$ 11.47	\$ 10.92
Residential 1"	2.6	\$ 23.24	\$ 26.74	\$ 1.21	\$ 4.71	\$ 1.41	\$ 6.12	\$ 29.36	\$ 27.95
Residential 1.5"	5.4	\$ 48.58	\$ 55.90	\$ 2.52	\$ 9.84	\$ 2.94	\$ 12.79	\$ 61.37	\$ 58.42
Residential 2"	8.0	\$ 72.86	\$ 83.84	\$ 3.78	\$ 14.76	\$ 4.41	\$ 19.18	\$ 92.04	\$ 87.62
Residential 3"	15.7	\$ 142.55	\$ 164.02	\$ 7.42	\$ 28.89	\$ 8.63	\$ 37.52	\$ 180.07	\$ 171.44
Residential 4"	21.1	\$ 191.75	\$ 220.63	\$ 9.98	\$ 38.86	\$ 11.61	\$ 50.47	\$ 242.22	\$ 230.61
Residential 6"	40.7	\$ 369.55	\$ 425.22	\$ 19.22	\$ 74.89	\$ 22.38	\$ 97.27	\$ 466.82	\$ 444.44
Residential 8"	80.0	\$ 726.26	\$ 835.66	\$ 37.77	\$ 147.17	\$ 43.99	\$ 191.16	\$ 917.42	\$ 873.43
Comm. 5/8 & 3/4"	1.0	\$ 9.08	\$ 10.45	\$ 0.47	\$ 1.84	\$ 0.55	\$ 2.39	\$ 11.47	\$ 10.92
Commercial 1"	2.6	\$ 23.24	\$ 26.74	\$ 1.21	\$ 4.71	\$ 1.41	\$ 6.12	\$ 29.36	\$ 27.95
Commercial 1-1/2"	5.4	\$ 48.58	\$ 55.90	\$ 2.52	\$ 9.84	\$ 2.94	\$ 12.79	\$ 61.37	\$ 58.42
Commercial 2"	8.0	\$ 72.86	\$ 83.84	\$ 3.78	\$ 14.76	\$ 4.41	\$ 19.18	\$ 92.04	\$ 87.62
Commercial 3"	15.7	\$ 142.55	\$ 164.02	\$ 7.42	\$ 28.89	\$ 8.63	\$ 37.52	\$ 180.07	\$ 171.44
Commercial 4"	21.1	\$ 191.75	\$ 220.63	\$ 9.98	\$ 38.86	\$ 11.61	\$ 50.47	\$ 242.22	\$ 230.61
Commercial 6"	40.7	\$ 369.55	\$ 425.22	\$ 19.22	\$ 74.89	\$ 22.38	\$ 97.27	\$ 466.82	\$ 444.44
Commercial 8"	80.0	\$ 726.26	\$ 835.66	\$ 37.77	\$ 147.17	\$ 43.99	\$ 191.16	\$ 917.42	\$ 873.43
Arizona Water Contract	N/A	-	-	-	-	-	-	-	-
OPA - State Prison	21.1	\$ 191.75	\$ 220.63	\$ 9.98	\$ 38.86	\$ 14.58	\$ 53.44	\$ 245.19	\$ 230.61
OWU PI Surprise - 6"	N/A	-	-	-	-	-	-	-	-
OWU PI Surprise - 8"	N/A	-	-	-	-	-	-	-	-
Private Fire 4"(Sun City West)	N/A	\$ 35.22	\$ 35.22	-	-	-	-	\$ 35.22	\$ 35.22
Private Fire 6"	N/A	\$ 27.25	\$ 27.25	-	-	-	-	\$ 27.25	\$ 27.25
Private Fire 8"	N/A	\$ 40.86	\$ 40.86	-	-	-	-	\$ 40.86	\$ 40.86
Private Fire 10"	N/A	\$ 54.48	\$ 54.48	-	-	-	-	\$ 54.48	\$ 54.48
Private Fire 12"	N/A	\$ 163.44	\$ 163.44	-	-	-	-	\$ 163.44	\$ 163.44
Private Fire 6"(Anthem)	N/A	\$ 126.60	\$ 126.60	-	-	-	-	\$ 126.60	\$ 126.60
Agua Fria Irrigation - Raw	N/A	-	-	-	-	-	-	-	-
Agua Fria Irrigation - New Detention	N/A	-	-	-	-	-	-	-	-



Commodity Rate - Staff  
(ACRM STEP 2)

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]
	Block Size (gallons)	Base Commodity Rate Dec. No. 87093	Step 1 Commodity Surcharge Dec. No. 68825	Combined Base & Step 1 Commodity Rate	Incremental Permanent Step 2 Commodity Surcharge	Permanent Step 2 Commodity Surcharge	Temporary Step 2 Commodity Surcharge	Combined Permanent & Temporary Commodity Surcharge	Combined Permanent and Base Commodity Surcharge
Water Size		Dec. No. 87093	Dec. No. 68825	Rate					
Residential 5/8 & 3/4-Inch	First 4,000	\$ 1,3800	\$ 0.1598	\$ 1.5398	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 1.5869
	Next 9,000	\$ 2,0600	\$ 0.1598	\$ 2.2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2.2669
	Over 13,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 45,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 45,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 100,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 100,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 150,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 150,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 300,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 300,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 6"	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
Commercial 5/8 & 3/4"	Over 800,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 13,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 13,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 45,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 45,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 100,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 100,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 150,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 150,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 300,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 300,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 1-1/2"	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
Commercial 1-1/2"	Over 45,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 100,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 100,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 150,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 150,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 300,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 300,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 150,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 150,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 300,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 300,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 3"	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
Residential 6"	Over 800,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 13,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 13,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 45,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 45,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 100,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 100,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 150,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 150,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 300,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 300,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 6"	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
Commercial 5/8 & 3/4"	Over 800,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 13,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 13,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 45,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 45,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 100,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 100,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 150,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 150,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 300,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 300,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 1-1/2"	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
Commercial 1-1/2"	Over 45,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 100,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 100,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 150,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 150,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 300,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 300,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 150,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 150,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 300,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 300,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 3"	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
Residential 6"	Over 800,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 13,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 13,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 45,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 45,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 100,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 100,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 150,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 150,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 300,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 300,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 6"	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
Commercial 5/8 & 3/4"	Over 800,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 13,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 13,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 45,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 45,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 100,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 100,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 150,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 150,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 300,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 300,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 1-1/2"	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
Commercial 1-1/2"	Over 45,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 100,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 100,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 150,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 150,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 300,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 300,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 150,000	\$ 2,0600	\$ 0.1598	\$ 2,2198	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,2669
	Over 150,000	\$ 2,4870	\$ 0.1598	\$ 2,6468	\$ 0.0471	\$ 0.2069	\$ 0.0618	\$ 0.2687	\$ 2,6939
	First 300,000	\$ 2,0600	\$ 0.15						